



House Bill 1096

Property Tax Credits - Notice Through Property Tax Bill

MACo Position: **OPPOSE**

To: Ways and Means Committee

Date: February 24, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** HB 1096. This bill requires counties and Baltimore City to include written notice with every property tax bill identifying all state and local property tax credits for which a taxpayer “may be eligible.”

While MACo supports efforts to increase awareness of available tax credits, HB 1096 creates a broad and impractical mandate on county governments. Counties do not have access to the information necessary to determine whether a taxpayer “may be eligible” for most property tax credits. Eligibility for many credits depends on income, age, disability status, veteran status, assets, or other criteria that counties do not collect or maintain.

As drafted, the bill effectively requires counties to include sweeping, generalized notices with every tax bill. Counties would need to redesign bill inserts, adjust formatting, and manage additional printing and mailing requirements. Counties would also face increased calls and inquiries from residents who receive notices suggesting potential eligibility but do not qualify, creating additional administrative workload. With its breadth, the communication on potential eligibility will be muddled by an overwhelming array of possible programs.

The bill also shifts responsibility for outreach and eligibility awareness onto county finance offices, even though many credits are administered or verified by State agencies. Counties can provide general information, but they cannot accurately screen or tailor notices without access to the necessary data.

HB 1096 imposes a recurring administrative mandate on counties without providing resources or a workable implementation framework. For these reasons, MACo urges an **UNFAVORABLE** report on HB 1096.